

TAXATION

Table 204. – Employers Charged and Benefits Excluded from Charging,
52 States Which Charge Benefits or Benefit Derivatives 19/

State	Base-period employer charged			Benefits excluded from charging					
	Proportionately (38 States)	In inverse order of employment up to amount specified (8 States) <u>2/</u>	Employer specified (10 States)	Federal-State extended benefits (16 States)	Benefit award finally reversed (32 States)	Re-imbursements on combined wage claims (19 States)	Major disqualification involved		
							Voluntary leaving (49 States)	Discharge for misconduct (47 States)	Refusal of suitable work (15 States)
AL <u>12/</u>	X <u>6/</u>	****	****	****	X	****	X	X <u>3/</u>	****
AZ	X <u>6/</u>	****	****	****	X	X <u>10/13/</u>	X <u>4/</u>	X	****
AR	X <u>6/</u>	****	****	X	****	****	X	X	****
CA	X <u>6/</u>	****	****	****	X	****	X <u>4/</u>	X <u>4/</u>	****
CO <u>12/</u>	****	1/3 wages up to ½ of 26 x current wba.	****	****	X	X	X	X <u>4/</u>	****
CT	X <u>6/</u>	<u>6/</u>	****	****	****	****	X <u>4/</u>	X <u>4/</u>	X <u>3/</u>
DE <u>1/</u>	X <u>6/</u>	****	****	****	X	X	X	X	****
DC	X <u>6/</u>	****	****	****	****	****	X	X	****
FL	X <u>6/</u>	****	****	****	X	****	X	X	X <u>3/</u>
GA	****	****	most recent <u>6/12/</u>	****	X	X <u>10/</u>	X <u>4/</u>	X	X <u>3/</u>
HI	X <u>6/</u>	****	****	X	****	X	X	X	X
ID	****	****	Principal <u>6/7/</u>	X	X	X <u>10/</u>	X	X	****
IL	****	****	most recent <u>6/</u>	****	****	X <u>10/</u>	X <u>4/</u>	X	X
IN	X <u>6/7/</u>	****	****	****	****	X <u>10/</u>	X	X	****
IA <u>12/</u>	****	<u>6/7/</u> in proportion to BP wages.	****	X	X	X <u>10/</u>	X	X	X
KS	X <u>6/</u>	****	****	X	****	****	X	X	****
KY	****	****	most recent <u>6/</u>	****	****	X <u>10/</u>	X	X	****
LA	X <u>6/</u>	****	****	****	X	****	X <u>4/</u>	X	X

(Table continued on next page)

Table 204. – Employers Charged and Benefits Excluded from Charging,
52 States Which Charge Benefits or Benefit Derivatives 19/ (Continued)

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State	Base-period employer charged			Benefits excluded from charging					
	Pro-portionately (38 States)	In inverse order of employment up to amount specified (8 States) <u>2/</u>	Employer specified (10 States)	Federal-State extended benefits (16 States)	Benefit award finally reversed (32 States)	Re-imbursements on combined wage claims (19 States)	Major disqualification involved		
							Voluntary leaving (49 States)	Dis-charge for mis-conduct (47 States)	Refusal of suitable work (15 States)
ME	****	****	most recent <u>6/</u>	X	X	X <u>10/</u>	X	X	X <u>3/</u>
MD	X <u>6/7/</u>	****	<u>6/7/</u>	****	X	****	<u>10/</u>	<u>3/</u>	****
MA	****	36% of BP wages.	****	****	X	****	X	X <u>4/</u>	****
MI	****	3/4 credit wks. up to 35. <u>8/</u>	****	****	****	****	X <u>8/</u>	X <u>8/</u>	X <u>8/</u>
MN <u>12/</u>	X <u>9/</u>	****	****	****	****	X	X	X	****
MS	X <u>6/</u>	****	****	****	****	****	X	X	X <u>3/</u>
MO	X <u>6/</u>	****	****	****	X	****	X <u>4/</u>	X	X
MT	X <u>6/</u>	****	****	X	****	****	X	X	****
NE	****	1/3 BP wages.	****	****	X	****	X	X	****
NV	X <u>14/</u>	****	****	X	****	X <u>10/</u>	X <u>4/</u>	X	****
NH	****	****	most re-cent <u>6/16/</u>	****	****	X <u>10/</u>	****	****	****
NJ	X	****	****	****	X	****	X	X	X
NM	X	****	****	X	X	****	X	X	****
NY	X <u>6/18/</u>	credit weeks up to 26. <u>6/</u>	<u>6/18/</u>	****	****	****	X	X	****
NC <u>12/</u>	X <u>6/15/</u>	****	****	****	X	****	X	X <u>4/</u>	****
ND <u>12/</u>	X	****	****	****	X	****	X	X	****
OH	X <u>6/</u>	****	****	****	X	X <u>10/</u>	X <u>4/</u>	X	X
OK <u>1/12/</u>	X <u>4/6/</u>	****	****	****	X	****	X	X	****
OR	X <u>5/6/</u>	****	****	X	X	X <u>10/</u>	X	X	****

(Table continued on next page)

Table 204. – Employers Charged and Benefits Excluded from Charging,
52 States Which Charge Benefits or Benefit Derivatives 19/ (Continued)

State	Base-period employer charged	Benefits excluded from charging
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State							Major disqualification involved		
	Proportionately (38 States)	In inverse order of employment up to amount specified (8 States) <u>2/</u>	Employer specified (10 States)	Federal-State extended benefits (16 States)	Benefit award finally reversed (32 States)	Reimbursements on combined wage claims (19 States)	Voluntary leaving (49 States)	Discharge for misconduct (47 States)	Refusal of suitable work (15 States)
PA <u>12/</u>	X <u>6/</u>	****	****	****	****	****	X	X	****
PR	X <u>7/</u>	****	most recent. <u>7/</u>	X	****	****	****	****	****
RI <u>12/</u>	X <u>7/</u>	****	most recent. <u>7/</u>	****	X	****	X	X	****
SC	****	****	most recent. <u>6/</u>	X	X	****	X	X	X <u>3/</u>
SD <u>12/</u>	****	In proportion to BP wages paid by ER. <u>6/</u>	****	X	X	****	X <u>4/</u>	X <u>4/</u>	****
TN	X <u>6/</u>	****	****	****	X	****	X	X	****
TX	X	****	****	****	X	****	X	X	****
UT	X <u>6/</u>	****	****	X	X	X	X	X	****
VT	X <u>6/</u>	****	****	****	****	X	X <u>4/</u>	X	X
VA	****	****	most recent. <u>6/</u>	****	****	X	X <u>4/</u>	****	****
VI	X	****	****	****	****	****	****	****	****
WA <u>12/</u>	X <u>6/</u>	****	****	X	X	****	X	X	****
WV	X <u>6/</u>	****	****	****	X	****	X	X	****
WI	X <u>17/</u>	****	****	****	X	****	X	****	****
WY	X <u>6/</u>	****	****	X	X	****	X	X	****

1/ State has benefit-wage-ratio formula; benefit wages are not charged for claimants whose compensable unemployment is of short duration (sec. 220.03).

2/ Limitation on amount charged does not reflect those States charging one-half of Federal-State extended benefits. For States that noncharge these benefits see column 5.

3/ Half of charges omitted if separation due to misconduct; all charges omitted if separation due to aggravated misconduct, AL, and for gross and aggravated misconduct, MD; omission of charge is limited to refusal of reemployment in suitable work, FL, GA, ME, MS, and SC.

4/ Charges are omitted also for claimants leaving for compelling personal reasons not attributable to ER and not warranting disqualification, as well as for claimants leaving work due to private or lump-sum retirement plan containing mutually-agreed-upon mandatory age clause, AZ; for claimant who was student employed on temporary basis during BP and whose employment began within vacation and ended with leaving to

(Footnotes for Table 204 continued)

return to school, or for claimant who left work to accompany a spouse; also, for individuals who were discharged or who quit as a result of an irresistible compulsion to use or consume intoxicants, CA; for a claimant's most recent separation to study or voluntary retirement provided the ER filed a notice for appeal, CT; for claimants who retire under agreed-upon mandatory-age retirement plan, GA; for claimant convicted of felony

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or misdemeanor, MA; for claimant who left to accept another job and held it long enough to earn six times wba and then was separated from new work, and if physically unable to work, or to accept other bona fide work, IL; for a claimant who left part-time or interim employment in order to protect full-time or regular employment, LA; for claimant leaving to accept more remunerative job, MO; for claimant who left work to accompany military spouse who was transferred to another location, and for benefits paid to a claimant who leaves an ER to take other employment and is discharged by the latter ER, NV; for claimant who left to accept recall from a prior ER or to accept other work beginning within 7 days and lasting at least 3 wks.; also exempts leaving pursuant to agreement permitting EE to accept lack-of-work separation and leaving unsuitable employment that was concurrent with other suitable employment, OH; if ER recalls a laid-off or separated EE and the EE continues to be employed, or voluntarily terminates employment or is discharged for misconduct within the BY, benefit charges may be reduced by the ratio of remaining wks. of eligibility to the total wks. of entitlement, OK; if benefits are paid after voluntary leaving (also because of pregnancy or marital obligations) discharge for misconduct, 50% of such benefits shall be prorated among all of the ER experience rating accounts, SD; if claimant's employment or right to reemployment was terminated by his retirement pursuant to agreed-upon plan specifying mandatory retirement age, VT; if discharged for nonperformance due to medical reasons, UT; if left work with good cause due to a personal bona fide medical reason caused by a non-job-related injury or medical condition, VA; if discharged for substantial fault, or for the inability to do the work for which hired pursuant to a job order placed with the agency for a probationary period of 100 days, NC; if discharged for violating an ER's drug testing policy, if the policy had been adopted and applied consistent with any State or Federal law, CT; if separated due to use of alcohol or a controlled substance on or off the job if the individual admits to an addiction and the addiction was evidenced by a drug or alcohol test, CO.

5/Charges omitted if ER furnished part-time work to the individual during the BP and if the individual is collecting benefits due to loss of employment with one or more other ERs, OR.

6/Charges omitted for ERs who paid claimant less than \$100 FL and SD; less than \$500, CT; less than \$1,000, CO; less than 8 x wba, SC; or who employed claimant less than 10 wks., KY, and 30 days, IL; less than 30 days or 240 hours, VA; less than 5 wks., ME; less than 4 consec. wks., NH; or who employed claimant less than 28 days and paid him less than \$400, MO; if worker continues to perform services for the ER, AR, ID, IN, MT, WA, and in IA if ER appeals for a rate recomputation within 30 days of notification of charges. Some States omit charges if the ER continues to employ claimant in part-time to the same extent as in the BP, see text (Sec. 235) for details.

7/ER who paid largest amount of BPW, ID; law also provides for charges to BP ERs in inverse order, IN. Principal ER will be charged for shut downs for convenience and ERs who participate in shared work, MD; the most recent ER is charged 50% of benefits paid and the remaining 50% is charged proportionately to all BP ERs, PR; if 2 or more ERs involved, benefits will be charged proportionately to those ERs, otherwise most recent ER is charged for benefits paid, RI.

8/Benefits paid based on credit wks. earned with ERs involved in disqualifying acts or discharges, or in periods of employment prior to disqualifying acts or discharges are charged last in inverse order. If an individual is laid off from one ER, benefits will be charged to that ER but if another ER pays the individual wages for the same wk. benefits are paid, benefits shall be noncharged to that ER, MI.

9/An ER who paid 90% of a claimant's BPW in one BP not charged for benefits based on earnings during subsequent BP unless he employed the claimant in any part of such subsequent BP.

10/Charges omitted if claimant paid less than min. qualifying wages, AZ, GA, IL, ME, NV, NH, OH, OR; when total BPW paid by other than last ER is less than \$500, CO; for benefits in excess of the amount payable under State law, ID, IN, IA, NH and OR; and for benefits based on a period previous to the claimant's BP, KY; if claimant left voluntarily without good cause attributable to work, to accept a better job or left to enter approved training, MD.

12/Charges omitted if benefits are paid due to a natural disaster, AL, CO, FL, GA, HI, IA, MN, NC, ND, OK, PA, RI, SD, TN, TX, WA (if ER requests the exemption and the Commissioner approves it), and WY.

13/By regulation.

14/An ER who paid 75% of a claimant's BPW will be charged (except those for which a reimbursing ER is liable) with all benefits paid, but the agency may noncharge benefits paid after a voluntary quit or a misconduct discharge if the ER provides appropriate evidence to the agency.

15/The amount allocated to a BP ER's account shall be multiplied by 120% and then charged to him.

16/Benefits paid following disqualifications for voluntary leaving, discharge for misconduct and refusal of suitable work will be charged to the ER's account who furnished the employment, NH.

17/Wages paid to an individual by a BP ER will not be charged to the ER if the wages equal at least 3.8% of the wages paid during the two highest quarters of the BP; or if a BP ER is responsible for less than 5% of a claimant's wages with charges distributed to the other BP ERs under certain conditions, WI.

18/Beginning April 1, 1999, the last ER prior to filing of a valid original claim in an amount equal to 7 times the claimant's WBA; thereafter benefits will be charged proportionately, NY.

19/ Excludes Alaska which uses a payroll decline formula.